



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224



October 18, 2018

Austin R. Evers, Executive Director  
American Oversight  
1030 15<sup>th</sup> Street NW, Suite B255  
Washington, DC 20005

Dear Austin R. Evers:

This is our final response to your Freedom of Information Act (FOIA) request dated October 3, 2018, that we received on October 4, 2018.

You asked for all email communications of the IRS officials specified below from October 2, 2018, through October 3, 2018, that contain the following search terms.

- 1.) <https://www.nytimes.com/interactive/2018/10/02/us/politics/donald-trump-tax-schemes-fred-trump.html>
  - 2.) <https://www.nytimes.com/interactive/2018/10/02/us/politics/trump-family-wealth.html>
  - 3.) <https://www.nytimes.com/2018/10/02/us/politics/donald-trump-wealth-fred-trump.html>
  - 4.) Barstow
  - 5.) "Susanne Craig"
  - 6.) Buettner
  - 7.) NYT
  - 8.) Times
- i. The Commissioner of Internal Revenue
  - ii. Any Chiefs of Staff or Deputy Chiefs of Staff to the Commissioner
  - iii. Chief Counsel, Internal Revenue Service
  - iv. Chief, Communications and Liaison, Internal Revenue Service

The scope of your request extends to records, to the extent that any exist, that consist of, or contain the return information of third parties. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

If you have any questions please call me at 949-575-6406 or write to: Internal Revenue Service, HQ FOIA – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19277-0012.

Sincerely,



Michael C Young  
Tax Law Specialist  
Badge No. 1000436696  
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